DATA INTEGRITY POSITION PAPER - JULY 2004

The following summarizes the reporting changes to be made based upon collective input gathered from the Data Quality Regional Meetings held in June 2004. KDE advises closing FY 2004 and doing a backup before making the necessary changes. All changes should be completed by September 1, 2004. *Please refer to Appendix A for segment change instructions.*

Policy Issues

Full-Time Substitute

A full-time substitute teacher is defined as a teacher on-contract and not on-call. A district hiring a full-time substitute must advertise the position as requiring a minimum of 64 hours training. This person is certified and must be paid from the certified salary table.

Fund 310, 320 and 360 Expenditures

Previous instructions required reporting these expenditures as district-wide. However, it is also appropriate to record these at the school level if desired.

General Fund Supplement of Grants

KDE cannot give the legislature the full costs of mandated programs unless local districts report them. Districts need to track amounts used to supplement these programs by setting up project codes in the General Fund. Textbooks are the exception, as these expenditures will be tracked by the instructional level and object code.

KECSAC (State Agency Children)

Expenditures for KECSAC are not limited to Key Code 198, but may be coded to the appropriate org/object and project codes in the General Fund.

Location Codes

Location codes should reflect the actual job duties of the employee, not where the person's office is located. To properly segregate the business operations of a district from the instructional services, the following functions and location codes should be used.

District Administration – Location Code 001

Function 23XX	District Administrative Support Services
Function 25XX	Business Support Services

Function 28XX has been deleted by the National Center for Education Statistics in the Financial Accounting for Local and State School Systems, 2003 Edition and merged into the 25XX Function series. These changes are reflected in the Chart of Accounts and the Org Code Listing, which are posted on the KDE web site.

All other functions should be recorded to the appropriate location or to 000, District-wide. A principal should be the highest-level administrator recorded at the school level.

Salary Increases
Districts that have the $1,080 cost-of-living adjustment outside the salary table must apply approved salary increases to this record. This record must also be added for new hires.

School Level Expenditures
School report cards should reflect actual costs to the greatest extent possible.

- Employee benefits should be allocated according to payroll records for employees. The following object codes should be recorded for school personnel at the school:

  0210 Group Insurance
  0219 Other Group Insurance
  0250 Unemployment Insurance
  0251 State Unemployment Insurance
  0253 KSBA Unemployment Insurance
  0260 Workers Compensation
  0270 COBRA
  0290 Other Employee Benefits (including Sick Leave payouts)

- FYRSC expenditures may be recorded at the school level provided they are consolidated in state reporting to the center level. *See Appendix B for instructions on how to report to the center level.*

- IDEA expenditures should be recorded at the school level where possible.

- Title I expenditures are primarily reported at the school level. Due to federal requirements, approximately 10% of Title I must be reported at the district level.

MUNIS Coding Issues

CATS
Legislators have charged KDE with identifying CATS testing expenditures at the local level. This includes any costs incurred over and above regular instructional expenses: supplemental personnel hired specifically for CATS testing such as subs, aides, readers, and interpreters; additional equipment such as calculators; professional development addressing CATS administration; and a portion of the District Assessment Coordinator's (DAC) salary and benefits. The newly assigned project code for tracking these expenditures is "CATS."

Care and Upkeep of Equipment
Function 2640, Care and Upkeep of Equipment, will have a new Key Code of 115.

Computer Assisted Technology
Function 2225, Computer Assisted Technology, Key Code 068, is deleted and replaced by Function 2230, Instruction Related Technology, Key Code 013.

Contingency
A new account has been added to record contingencies: Function 5300, Key Code 840.

Equity and Diversity

Equity and diversity activities dealing with students and instruction should be coded to Function 2212, Key Code 214, Instruction and Curriculum Development. Equity and diversity activities dealing with staff recruitment and retention will remain under Function 2324, Key Code 608, Equity/Diversity.

Exceptional Child Program Codes 200 through 230

- Program code 21X, Low Incident Disabilities, is changed to program code 210.
- Program code 22X, Moderate Disabilities, is changed to program code 220.
- Program code 230 has been renamed to Communication Disorder/Speech, which is a High Incident Disability.
- Program code 240,Visual Impairment, is deleted and changed to program code 216, since this impairment is Low Incident.
- Program codes 250-299 are considered Special Program Codes.

Instruction Related Technology - Function 2230

A new function and key code has been added to the Chart of Accounts. Function 2230, Key Code 013, Instruction Related Technology, encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. Costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be coded to this function. *To break down these expenditures in detail, please refer to Appendix C.*

Internal Service/Enterprise Funds

All Internal Service Funds, series 6000, have been deleted. Food Service, Day Care and Adult Education are Enterprise Funds, series 5000. All Day Care expenditures should be recorded to Fund 52, Function 320X. Adult Education tuition revenues and expenditures should be recorded to Fund 54, Function 340X. Grant monies associated with these programs should remain in Fund 2.

Kindergarten

Kindergarten instruction has been added to the optional org codes as Key Code 012.

KISTA Debt

KISTA payments are to be coded to debt service org/object 0001112-0919. Some previous instructions showed the incorrect Key Code of 012. The correct Key Code is 112.

Resource Teachers

Key Code 227 has been changed from Function 2211, Supervision, to Function 2212, Instruction and Curriculum Development.

Salary Object Codes

The sum of salaries in Object Codes 0110, 0111 and 0112 should equal the contract. Object Code 0112, Extra-Duty, is part of contract salary and should be tied to the salary table. Extra-duty pay that is not attached to a salary table understates total salary on PSD's and does not automatically adjust reference salary. KTRS reports will be pulling from reference salary this year. If reference salary is incorrect, your KTRS reports will be incorrect.

National Board Certification salary supplements should be coded to Object Code 0114. Rank changes are reflected in the 185-day salary schedule.

Supplies-Technology Related

Object Code 0619, Computer Related Supplies, will be replaced with Object Code 0650, Supplies-Technology Related.

Textbooks

"Textbooks" has been expanded to "Textbooks and Other Instructional Materials." Purchases from the approved state multiple textbook listing should be coded to Object Code 0644. KDE will track textbook expenditures by object code and instructional level; a project code is not required. Districts who purchase technology materials using Object Code 0644 should select the appropriate commodity code when entering invoices into Accounts Payable.

Transportation Coding

In response to legislative directives, transportation reviews have been performed in eight school districts. Additional reviews may be necessary depending on the findings. General Fund preschool transportation must be coded to Instructional Level 11, Key Code 792. If a district does not require schools to reimburse for field trips, the local board must do so. Districts risk recalculation of SEEK monies if transportation expenses are overstated.

- Bus Monitors should be coded as follows:
    - Bus Monitors - Non-Preschool, Key Code 016, Program 000. ***(NEW)***
    - Bus Monitors - Special Ed, Key Code 094**,** Program 2XX
    - Bus Monitors – Preschool, Key Code 095, Program 000.

- Bus Driving-Vocational, Function 2720, Program Code 300 and Key Code 010 has been added to the Chart of Accounts. ***(NEW)***

- KSB/KSD expenditures should be recorded to Function 2720, Key Code 093.

Volunteer Programs

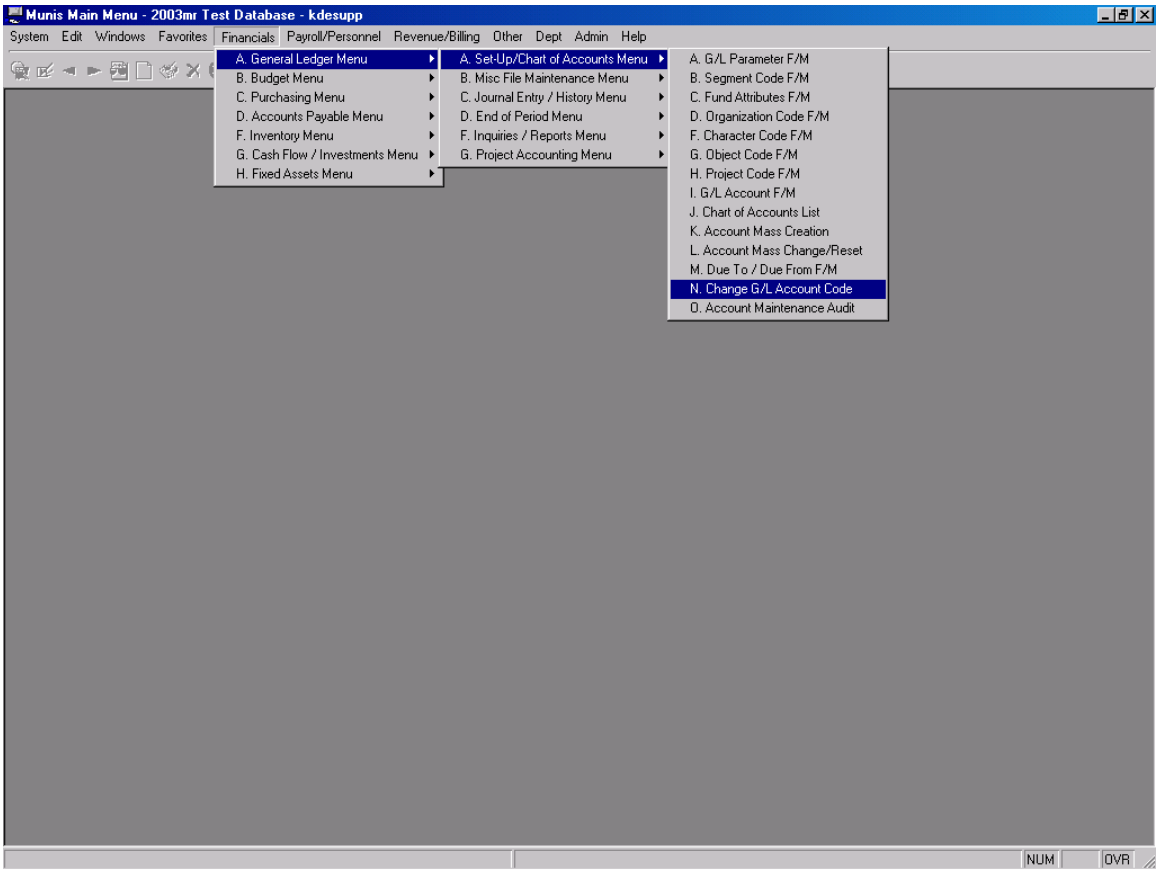
Community/Governmental Relations has been changed from Function 2323, Key Code 229, to Function 2322, Key Code 229. Volunteer Programs will no longer be associated with Community/Governmental Relations and has a new Function 2292, Key Code 125.

Appendix A

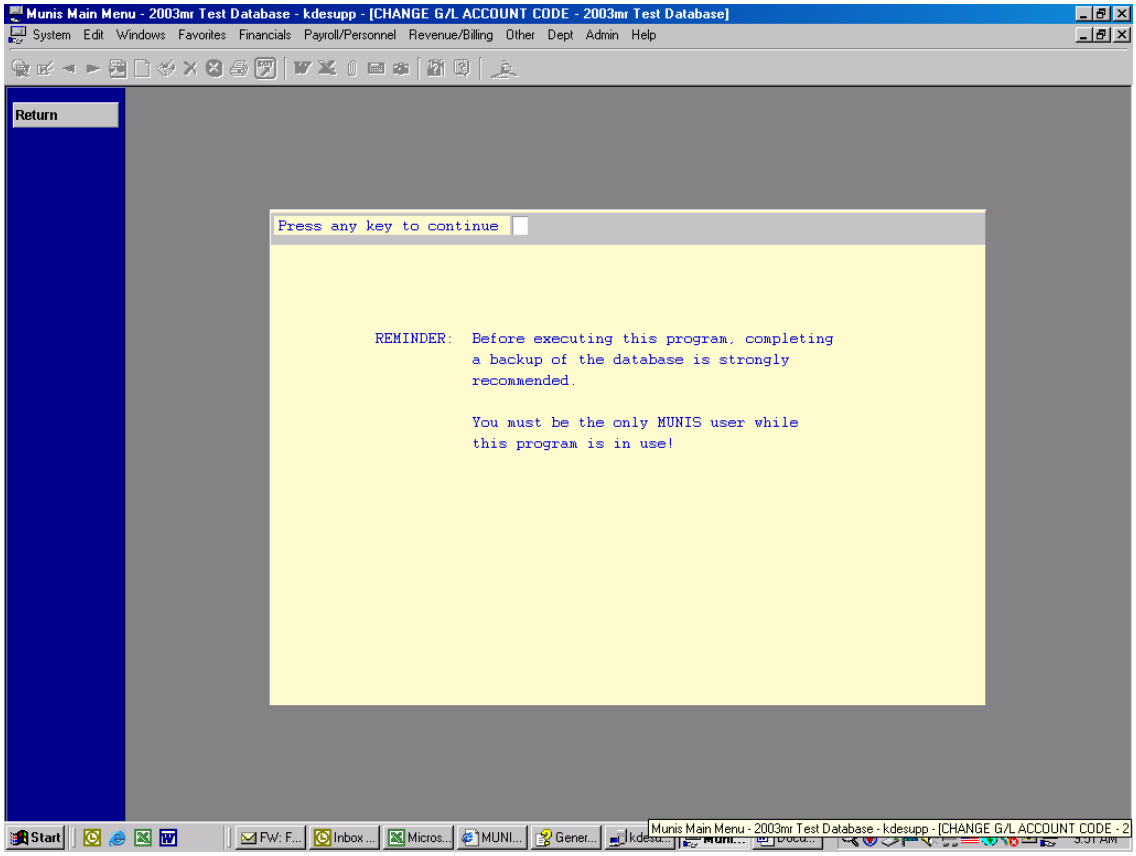
HOW TO MAKE A SEGMENT CHANGE IN MUNIS
July 2004

From **FINANCIALS** select:

A: General Ledger Menu
A: Set-up Chart of Accounts Menu
N: Change G/L Account Code



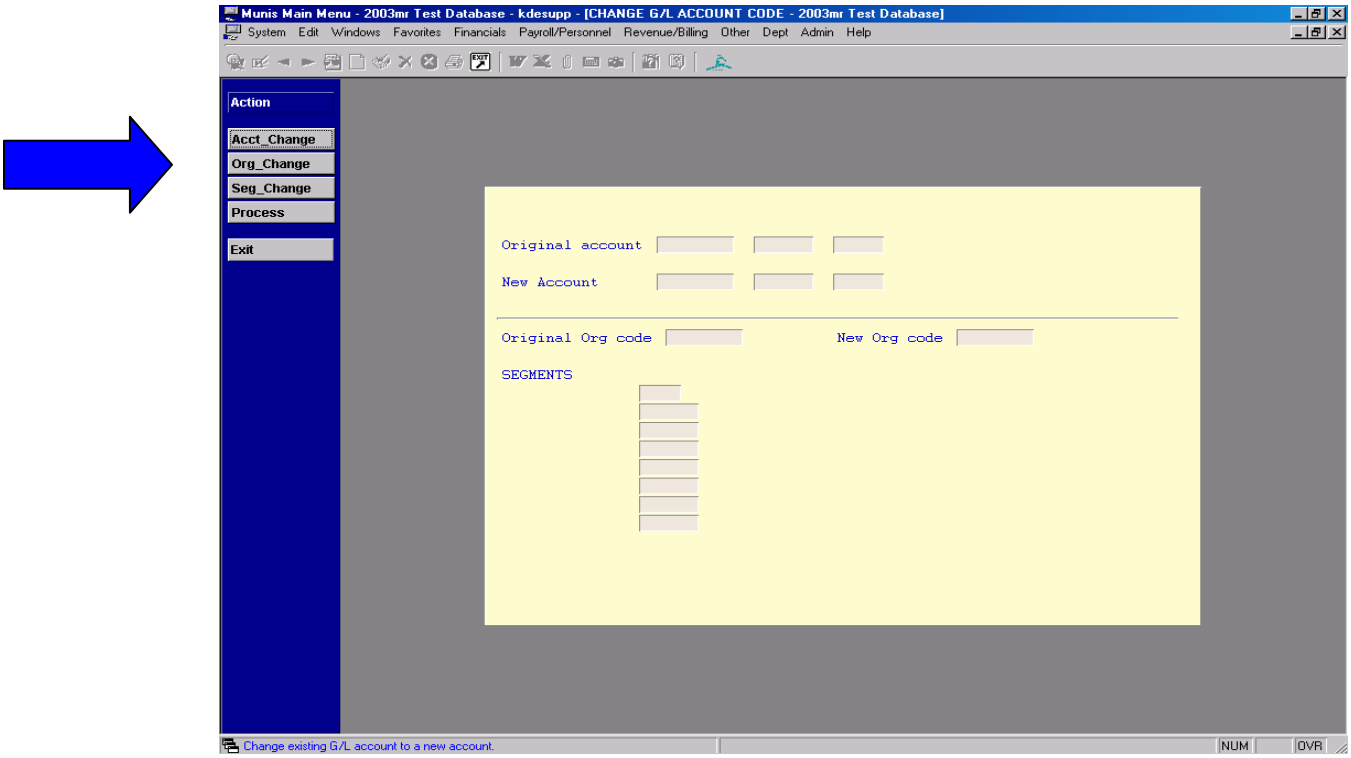
Reminder: Before doing a segment Change in MUNIS, a system backup must be done. Only one user can be in MUNIS during this process and that user must have only one window open.



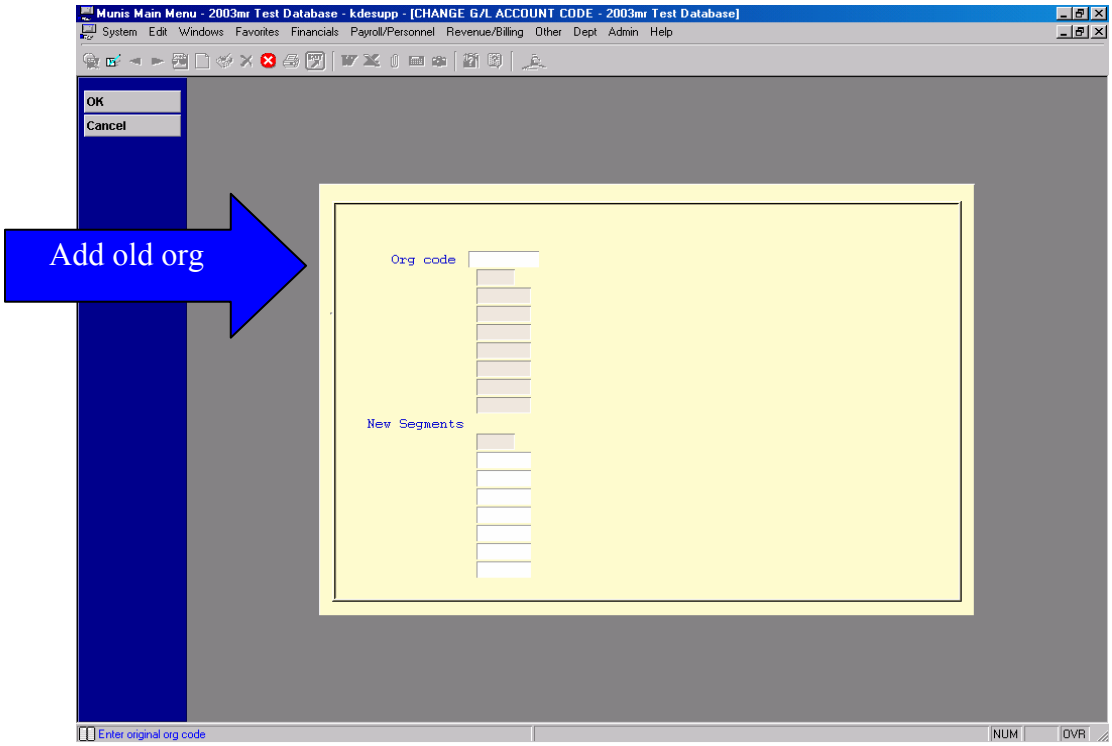
SEGMENT CHANGE

This process will change Segments within the Org Code without changing the Org Code, thereby changing the detail account structure in all relevant tables.

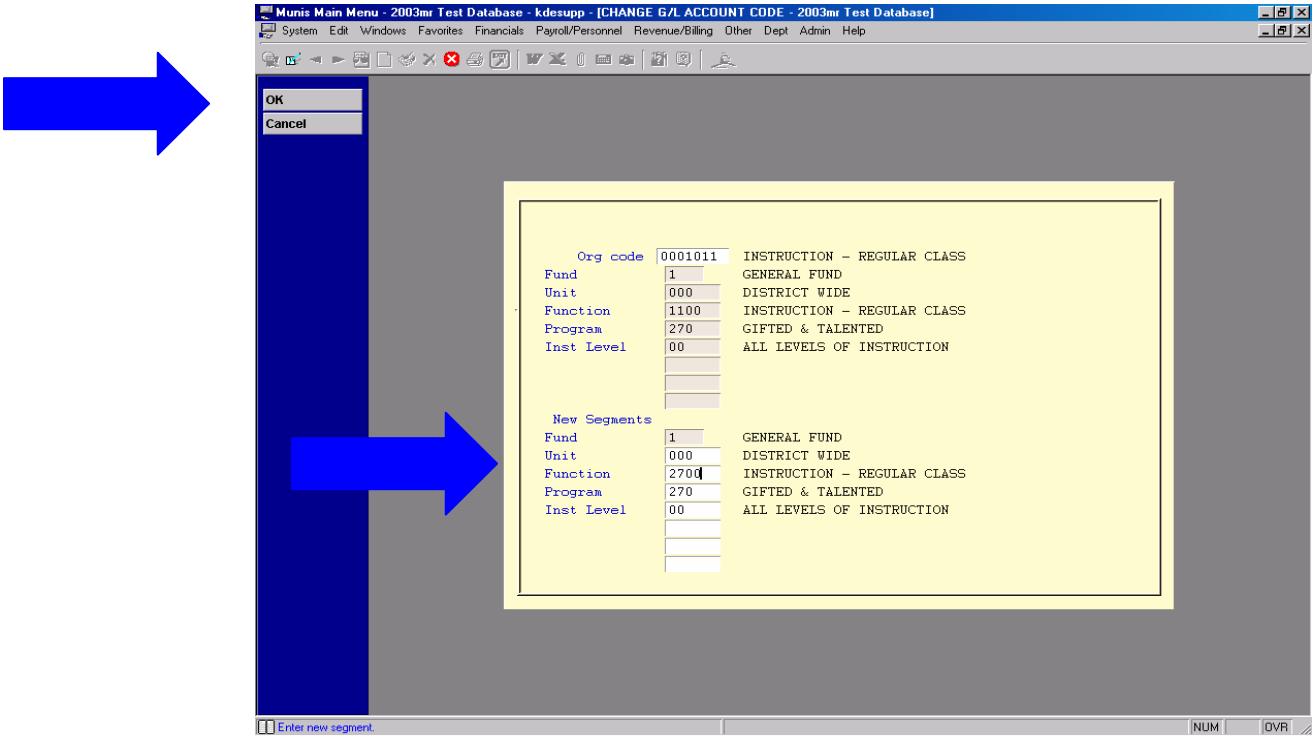
Select **Seg_Change**



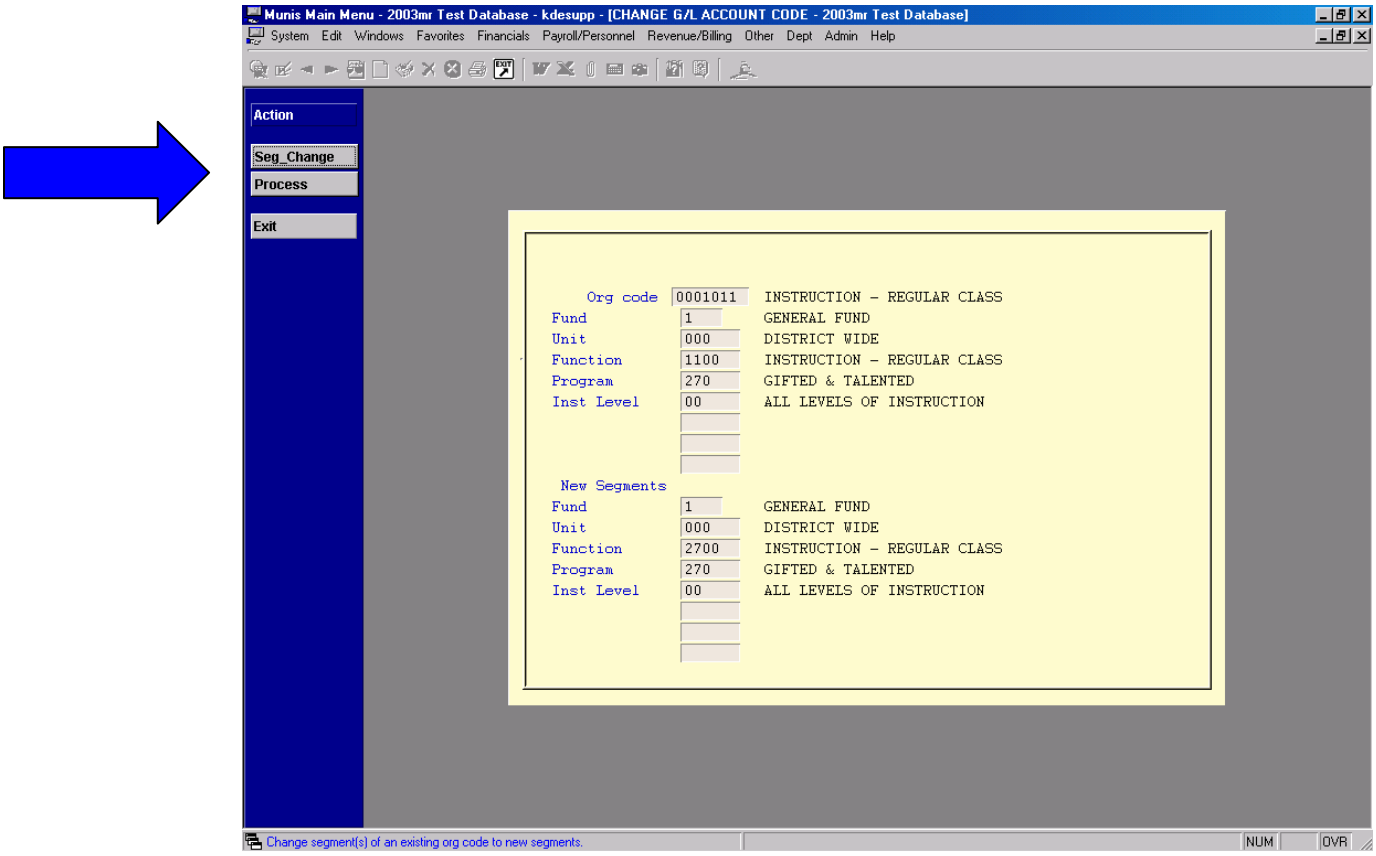
Enter the Org Code in which the segments need to be changed.



Enter in the Segment changes to be made, and select **OK** from the left side of the menu.



Select **Process** from the left side of the menu.



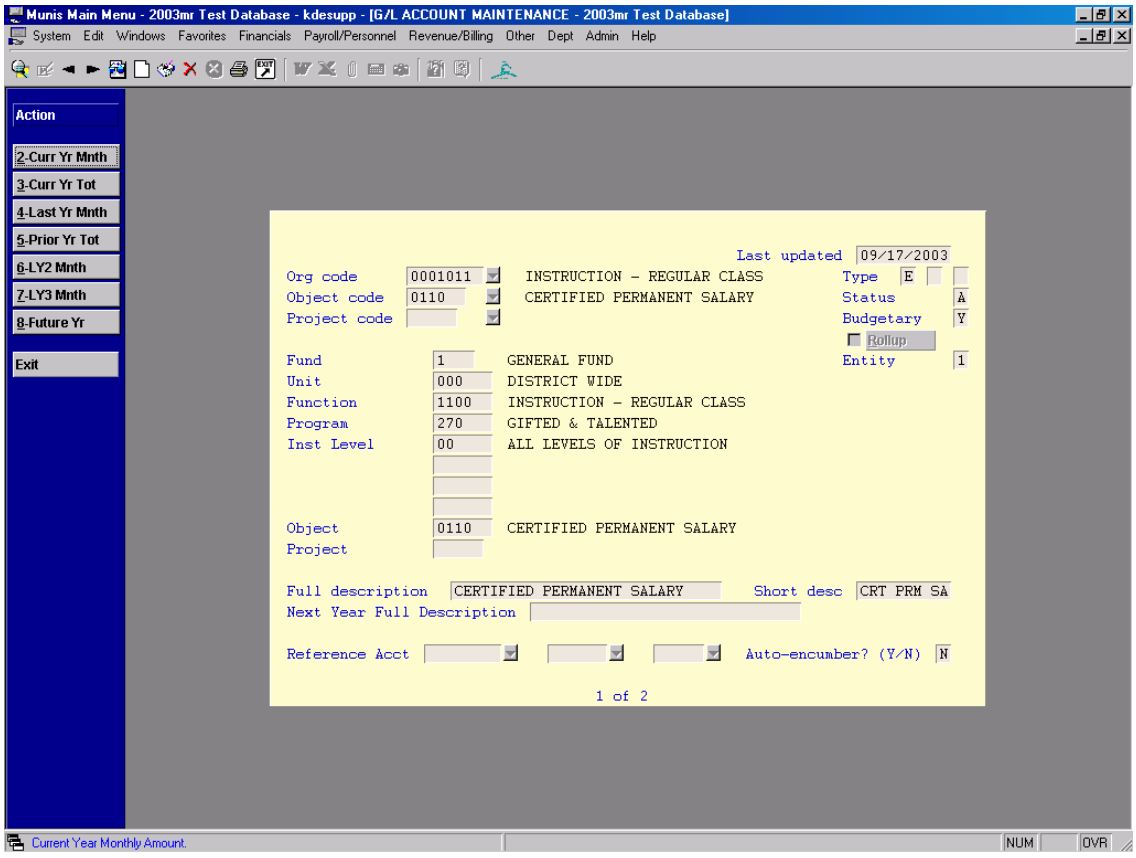
If the Segments you attempt to change exist in another Org Code, you will get an error message indicating that the system will not let you process the change. This means an Org Code exists with incorrect Segments attached to it.

In order to find the Segments that exist in another Org Code:

From **FINANCIALS** select:

A: General Ledger Menu
A: Set-up Chart of Accounts Menu
I: G/L Account File Maintenance

Do a find on all the Segments that show in the Org Code.



You will need to do a Seg Change on the Org Code that has the incorrect Segments attached to it. Refer to the KDE Key Code listing to get the correct Segments and Key Code.

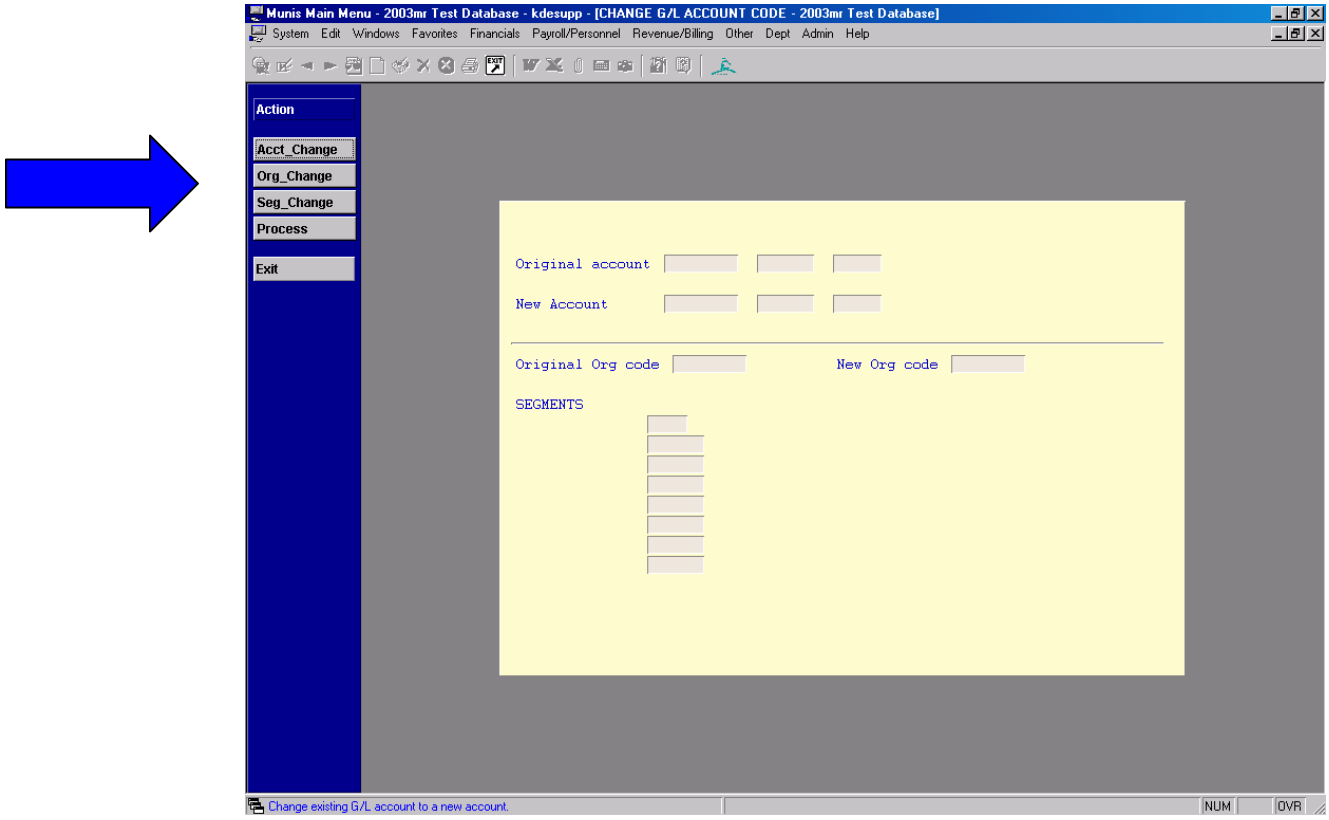
ORG CODE CHANGE

From **FINANCIALS** select:

A: General Ledger Menu
A: Set-up Chart of Accounts Menu
N: Change G/L Account Code

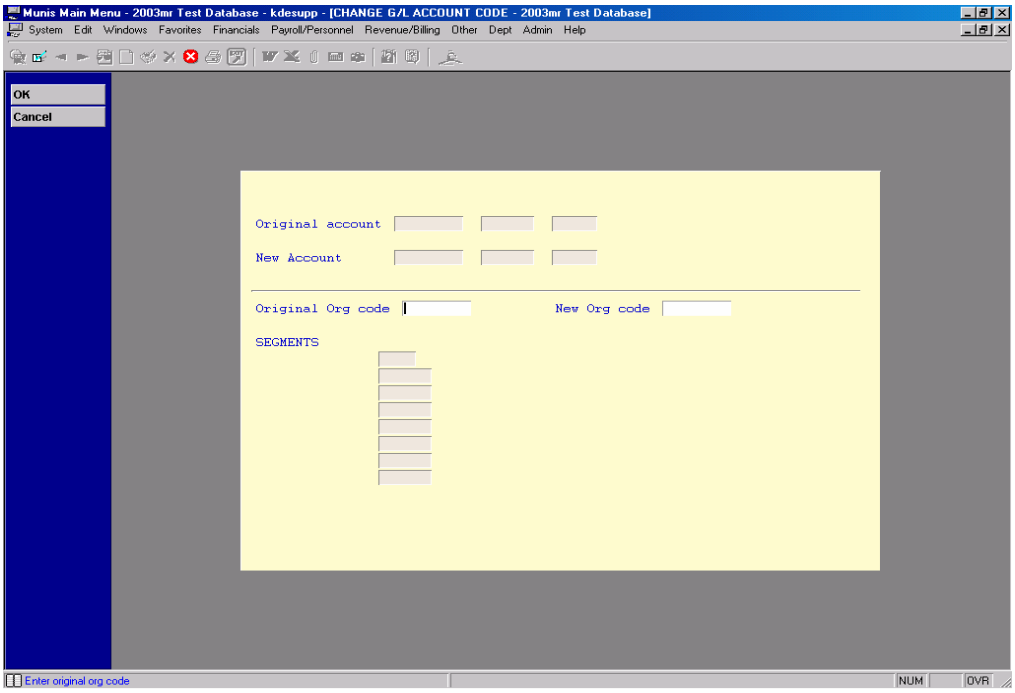
This process will change an original Org Code to a new Org Code and change all the history to the new Org Code. This process will leave the underlying Segments alone. This will also delete the old Org Code.

Select **Org_change** from the left side of the menu.

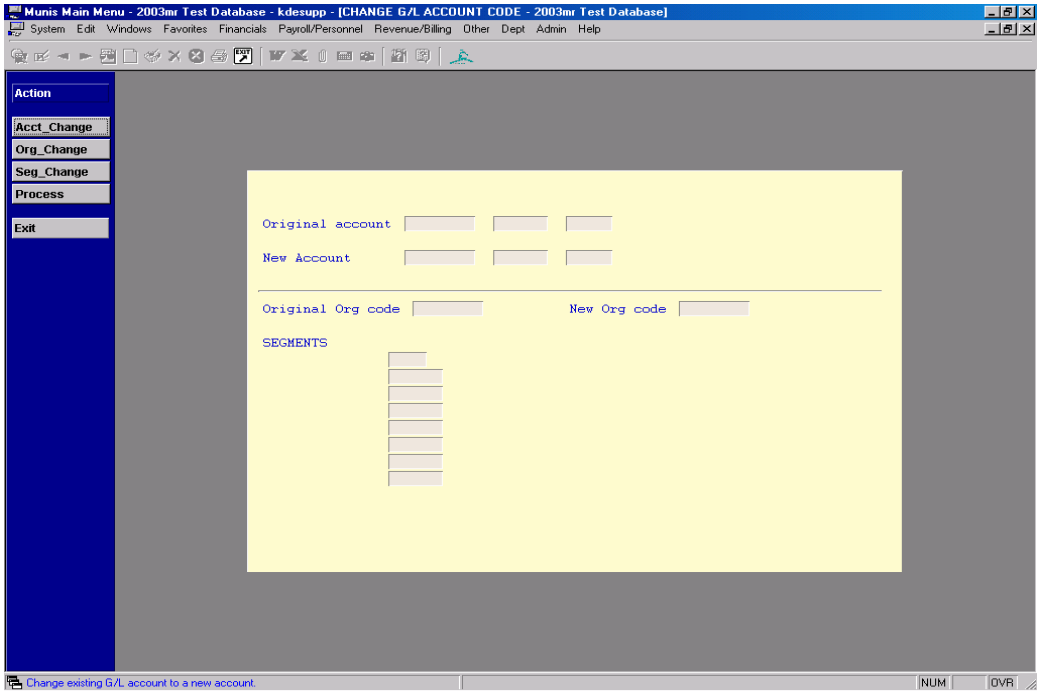


Enter in the original Org Code. The new Org Code cannot exist in the Org Code file master. This process will take the Segments that are attached to the original Org Code and move them to a new Org Code.

Select **OK** from the left side of the menu.



Select **Process** from the left side of the menu.



If you have questions, please contact the Office of District Support Services at 502-564-3846, or your KDE finance field staff member.

Appendix B

FRYSC Reporting and School Report Cards

Changes to FRYSC centers serving more than one school

In order for FRYSC expenditures to be included in the school report cards as expenditures at the school level, districts must allocate them to the school unit numbers or the school unit numbers plus one rather than the 930 unit number. If one center serves three schools, the cumulative total of the three budgets would equal the center's allotment.

The semi-annual and annual MUNIS reports to the Cabinet for Health and Family Services for the center must summarize the multiple units served. Follow the instructions below to produce the center report.

FRYSC Reports

Project Number

125X for Family Resource and Youth Services Center
128X for Youth Services Center
129X for Family Resource Center

From **FINANCIALS** select:

A: General Ledger Menu
F: Inquiries and Reports Menu
F: State Wide Reporting
C: Project Budget Report

Do a **'S'eg –Find:**
Fund 2
Unit **#: (DO A FIND ONLY ON THE LOCATION #'S INCLUDED IN THAT FAMILY RESOUCE CENTER, i.e. 010|020|030 or 011|021|031.)**
Function: 33*
Project Number: ????
Account Type = 'E'

Select **'R'eport –Options**

Enter Sequences 1 thru 4 as follows:

	Field #	Total	Page Break
Sequence	Proj. (12)	Y	Y
Sequence 2	Obj (11)	Y	N
Sequence 3		N	N
Sequence 4		N	N

Report Title: (Insert name of center this report covers)

Change Include Encumbrance/Requisition field to equal: Y (yes or no)

Change Year/Period field to equal: 200?/12 (for 12 month report)

Select **OK** and select the Printer Icon and output report to the desired printer.

Include the following statement on the bottom of each center report:

> I certify that the above information is an accurate statement of the FRYSC expenditures.

Obtain superintendent's signature, and send original and two (2) legible copies of each center report to:

Cabinet for Health and Family Services
Contract Process and Administration Branch
Human Resources Building, 4E-E
275 East Main Street
Frankfort, KY 40621
ATTENTION: Sandra Sudduth

School Report Cards

For FRYSCs not assigned the school unit number, the FRYSC expenditures can be included in the school report card by adding the expenditures for the FRYSC unit to the expenditures for the school unit.

Appendix C

Function 2300 – Instruction Related Technology

2230 Instruction-Related Technology

This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. (Used with all programs 100–900.)

2231 Student Learning Centers - Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.

2232 Technology Service Supervision and Administration - Activities concerned with directing, managing, and supervising data processing services.

2233 Systems Analysis and Planning - Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.

2234 Systems Application Development - Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

2235 Systems Operations - Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

2236 Network Support - Services that support the networks used for instruction-related activities.

2237 Hardware Maintenance and Support

2238 Professional Development for Instruction - Focused Technology Personnel - Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in 2213 (Instructional Staff Training).